

UNITED STA	ATES BANK	RUPTCY	COURT
SOUTHERN	DISTRICT (OF NEW Y	YORK

In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

Debtors. : (Jointly Administered)

-----X

SUPPLEMENTAL DECLARATION AND DISCLOSURE STATEMENT OF INES POESCHEL ON BEHALF OF KELLERHALS ATTORNEYS AT LAW, ZURICH

INES POESCHEL declares and says:

- 1. I am a Partner of Kellerhals Attorneys at Law, located at Raemistrasse 5, CH-8024 Zurich, Switzerland (the "Firm").
- 2. On December 5, 2008, I executed a Declaration and Disclosure Statement (the "Declaration") in support of Debtors' retention of Kellerhals Hess Attorneys at Law as ordinary course professionals and submitted that Affidavit and a completed Retention Questionnaire (the "Questionnaire") to the Debtors' bankruptcy counsel, to be filed with the Court in accordance with the procedures set forth in the order entered November 5, 2008 authorizing the Debtors to employ professionals utilized in the ordinary course of business [Docket No. 1394]. The Debtors subsequently filed the Declaration and Questionnaire with the Court on December 8, 2008 [Docket No. 2102].
- 3. This Declaration (the "Supplemental Declaration") supplements the previous Declaration: The lawfirm Kellerhals Hess Attorneys at Law has merged with Christen Rickli & Partners and as from January 1, 2009, is named Kellerhals Attorneys at Law.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Dated: Zurich, Switzerland January 13, 2009 Ines Poeschel